Form 540 – California Resident Income Tax Return

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "RETbbb540bbbPG01b(9n)b2005 12b" 9n=Taxpayer SSN	9/28
0007	Return Sequence Number a. ETIN Of Transmitter b. Transmitter Use Field c. Julian Date Of Transmission d. Transmission Sequence Number e. Sequence Number Of Each Return			16 5 2 3 2 4	Ns composed of N N N N (01-99) N (0001-9999)	
0008	Declaration Control Number a. always "00" b. EFIN of Originator c. Batch Number d. Serial Number e. Year Digit			14 2 6 3 2 1	Ns composed of (Assigned by ERO) N (DFP = 11) N N (000-999) (DFP = 111) N (00-99) (DFP = 11) N ("6")	9/28
0010	Taxpayer SSN/ITIN		N	9	Must be present	
0015	Taxpayer Date Of Death		DT	8	YYYYMMDD	
0020	Spouse SSN/ITIN		N	9	Must be present if FS = 2 or 3	
0022	Spouse Date Of Death		DT	8	YYYYMMDD	
0025	Name Control		A	4	First 4 characters of taxpayer's last name. Must be present	
0030	Taxpayer First Name		A	11	Must be present	
0031	Taxpayer Middle Initial		A	1		
0032	Taxpayer Last Name		A	17	Must be present	
0033	Taxpayer Military Indicator		A	17	Valid Entries: "Military Overseas", "Combat Zone/QHDA", or "NAT Guard"	
0034	Date Taxpayer Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0035	Date Taxpayer Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0036	Taxpayer Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if "Combat Zone/QHDA" present in Field 0033	
0038	Principal Bus. Activity Code		N	6	From IRS Schedule C, Line B	

Form 540, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0040	Spouse First Name		A	11	Must be present if FS = 2	
0041	Spouse Middle Initial		A	1		
0042	Spouse Last Name		A	17	Blank unless different from T/P last name	
0043	Spouse Military Indicator		A	17	Valid Entries: "Military Overseas", "Combat Zone/QHDA", or "NAT Guard"	
0044	Date Spouse Deployed Overseas or Entered Combat Zone/QHDA		DT	8	YYYYMMDD	
0045	Date Spouse Returned from Overseas or Combat Zone/QHDA		DT	8	YYYYMMDD	
0046	Spouse Combat Zone/QHDA Operation or Area Served		AN	50	Must have an entry if "Combat Zone/QHDA" present in Field 0043	
0048	Guardian/Executor Name		AN	17		
0050	Street Address		AN	30	Must be present, allowable special character is slash (/)	
0052	Additional Address		AN	30	Allowable special character is slash (/)	
0053	Private Mail Box Number		AN	9	Not used	
0054	Apartment Number		AN	5	Omit the identifier (Apt., No., etc.)	
0056	City		AN	17	Must be present	
0057	Country		AN	19		
0058	State		A	2	Must be valid postal abbreviation	
0059	ZIP Code		N	9		
0060	Special Processing Literal		AN	13	"Disaster Loss" or blank	
@0062	Disaster Explanation		AN	6	"STMbnn" or blank	
0063	Federal 1040 Attached Indicator		A	1	"X" or blank	
0064	Federal Schedule EIC Indicator		A	1	"X" or blank	
0065	Filing Status		N	1	Valid entries "1", "2", "3", "4", or "5"	
0067	Taxpayer Prior Year Last Name		A	17		9/28
0069	Spouse Prior Year Last Name		A	17		9/28
0070	Spouse Name For FS 3	3	A	25		
0071	California Nonresident		A	1	"X" or blank	

Form 540, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0079	Active Duty Military		A	1	"X" or blank	
0080	Year Spouse Died	5	DT	4	Must be present if FS = 5, YYYY	
0085	Dependent Indicator	6	A	1	"X" or blank	
0090	Personal Exemption	7(a)	N	1	"1" or "2"	
0091	Personal Exemption Amount	7(b)	N	3		
0095	Blind Exemption	8(a)	N	1	"1" or "2"	
0096	Blind Exemption Amount	8(b)	N	3		
0100	Senior Exemption	9(a)	N	1	"1" or "2"	
0101	Senior Exemption Amount	9(b)	N	3		
*0105	Dependent Name 1		AN	25	First name, space, last name or "STMbnn"	
+0107	Relationship		A	11	values: "CHILD", "FOSTERCHILD","GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"	
0110	Dependent Name 2		A	25	See first occurrence	
0112	Relationship		A	11	See first occurrence	
0115	Dependent Name 3		A	25	See first occurrence	
0117	Relationship		A	11	See first occurrence	
0120	Dependent Name 4		A	25	See first occurrence	
0122	Relationship		A	11	See first occurrence	
0125	Dependent Name 5		A	25	See first occurrence	
0127	Relationship		A	11	See first occurrence	
0130	Dependent Name 6		A	25	See first occurrence	
0132	Relationship		A	11	See first occurrence	
0135	Total Dependent Exemptions	10(a)	N	2	Must be > 0 if Field 0105 is present	

Form 540, Page 1 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0136	Total Dependent Exemption Amt.	10(b)	N	4		
0140	Total Exemption Amount	11	N	4		
0200	State Wages	12	N	12		
0205	Federal AGI	13	N	12		
0210	CA Adj-Subtractions	14	N	12		
0215	Subtotal	15	N	12		
0220	CA Adj-Additions	16	N	12		
0225	CA AGI	17	N	12		
0230	Deductions	18	N	12		
0233	Capital Construction Fund Literal	19	A	3	"CCF" or blank	11/16
0234	Capital Construction Fund Amount	19	N	12		11/16
0235	Taxable Income	19	N	12		
0240	Tax	20	N	12		
0241	Tax Table Indicator		A	1	"X" or blank	
0242	Tax Rate Schedule Indicator		A	1	"X" or blank	9/28
0243	FTB 3800 Indicator		A	1	"X" or blank	
0244	FTB 3803 Indicator		A	1	"X" or blank	
0245	Exemption Credit	21	N	12		
0250	Subtotal (Tax After Exemptions)	22	N	12		
0253	Schedule G-1 Indicator		A	1	"X" or blank	
0254	FTB 5870A Indicator		A	1	"X" or blank	
0255	Additional Tax	23	N	12		
0260	Total Tax	24	N	12		
	Record Terminus Character			1	Value "#"	

Form 540, Page 2

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
	Byte Count			4	"nnnn" for variable	
	Start Of Record Sentinel			4	Value "****"	
0000	Record ID			34	Value "RETbbb540bbbPG02b(9n)b2005 12b" 9n=Taxpayer SSN	9/28
0300	Amount From Side 1	25	N	12		
0306	Credit Name	28	A	12	Must be valid Acronym Name, allowable special character is slash (/) or dash (-)	
0307	Code No.	28	N	3	Must be present if Field 0310 present	
0310	Amount	28	N	12		
0311	Credit Name	29	A	12	Must be valid Acronym Name, allowable special character is slash (/) or dash (-)	
0312	Code No.	29	N	3	Must be present if Field 0315 present	
0315	Amount	29	N	12		
0325	More Than 2 Credits	30	N	12		
0327	Nonrefundable Renter's Credit	31	N	12		
0330	Total Credits	32	N	12		9/28
*0331	Deferred Tax Literal		AN	25	"IRCbSECTIONb453AbINTEREST" "IRCbSECTIONb453bINTEREST" or "STMbnn"	
+0332	Deferred Tax Amount		N	12		
0335	Credits Subtotal	33	N	12		9/28
0340	AMT	34	N	12		9/28
*0341	Additional Tax Literal		AN	6	"3501", "3508", "3540", "3535", "3805P", "3805Z", "3806", "3807", "3808", "3809", "STMbnn" or "IRC197"	9/28
+0342	Additional Tax Amount		N	12		
0345	Mental Health Services Tax	35	N	12		9/28
0350	Other Taxes	36	N	12		
0355	Total Tax	37	N	12		

Form 540, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
*0357	Withholding From Other Than W-2, W-2G or 1099-R		AN	8	"W-2GU", "1099A", "1099B", "1099C", "1099DIV", "1099G", "1099INT", "1099LTC", "1099MISC", "1099MSA" "1099OID", "1099PATR", "1099Q", "1099S", "1099SSA", "1099RRB" or "STMbnn"	
0360	Withholdings	38	N	12		
0365	Estimates	39	N	12		
@0367	ES Payment Name Change		AN	6	"STMbnn" or blank	
0368	Real Estate Withholding	40	N	12		
0370	Excess SDI	41	N	12		
0371	Child/Dep. Care Exp. Credit Qualifying Person SSN	42	N	9	Must be present if Field 0374 is present.	
0372	Child/Dep. Care Exp. Credit Qualifying Person SSN	43	N	9		
0373	Child/Dep. Care Exp. Credit Amount from Form 3506, line 8	44	N	12	Must be present if Field 0374 is present.	
0374	Child/Dep. Care Exp. Credit Amount From Form 3506, Line 12	45	N	12	If Field 0374 is present: - Form 3506 must be present. - Field 0205 must not exceed $100,000. Field 0374 must not exceed $525 when only Field 0371 is present. Field 0374 must not exceed $1,050 when Fields 0371 and 0372 are present.	
0375	Total Payments	46	N	12		
0377	Claim of Right	46	AN	8	"IRCb1341" or blank	9/28
0378	Claim of Right Amount	46	N	12		9/28
0380	Overpaid Tax	47	N	12		
0385	Next Year's Tax	48	N	12		
0390	Overpaid Tax Available	49	N	12		
0395	Tax Due	50	N	12		
0398	Use Tax	51	N	12		

Form 540, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0400	California Seniors Special Fund	52	N	12		
0405	Alzheimer's Fund	53	N	12		
0410	Senior Fund	54	N	12		
0415	Endangered Species Fund	55	N	12		
0420	Child Abuse Fund	56	N	12		
0425	Breast Cancer Fund	57	N	12		
0431	Firefighters' Memorial Fund	58	N	12		
0435	Emergency Food Fund	59	N	12		
0436	Peace Officer Foundation Fund	60	N	12		
0442	CA Military Family Relief Fund	63	N	12		
0443	CA Prostate Cancer Research Fund	64	N	12		
0444	Veterans' Quality of Life Fund	65	N	12		9/28
0445	CA Sexual Violence Victim Services Fund	66	N	12		9/28
0446	CA Colorectal Cancer Prevention Fund	67	N	12		9/28
0450	Total Contributions	68	N	12		9/28
0460	Refund	69	N	12		9/28
0465	Amount You Owe	70	N	12		9/28
0466	DDR/EFW Indicator		A	3	"DDR" or "EFW"	
0467	Electronic Funds Withdrawal Amount		N	12		
0468	Electronic Funds Withdrawal Date		DT	8	YYYYMMDD	
0470	Interest, Penalties And Late Payment Penalties	71	N	12		9/28
0472	FTB 5805 Indicator		A	1	"X" or blank	
0473	FTB 5805F Indicator		A	1	"X" or blank	
0475	Underpayment Of Estimated Tax	72	N	12		9/28

Form 540, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0476	Total Amount Due	73	N	12		9/28
0477	Send No Forms Indicator	74	A	1	"X" or blank	9/28
0478	Installment Agreement Form Request Indicator		A	1	"X" or blank	
0479	Daytime Phone Number		N	10		
0545	Representative Type		N	1	Valid Entries: "1" = Administrator; "2" = Beneficiary; "3" = Executor; "4" = Spouse; "5" = Trustee	
0550	Taxpayer CSN		N	4	FTB Use Only	
0560	Spouse CSN		N	4	FTB Use Only	
0570	Taxpayer Signature		N	5	PIN Use Only	
0580	Spouse Signature		N	5	PIN Use Only	
0600	Name Of Paid Preparer		AN	35		
0605	Preparer SSN/PTIN		AN	9	"N", "PNNNNNNNN", or "SNNNNNNNN"	
0607	Preparer FEIN		N	9		
0610	Firm's Name		AN	35		
0615	Firm's Address		AN	30		
0620	City		AN	17		
0625	State		A	2		
0630	ZIP Code		N	9		
0700	Routing Number		N	9		
0710	Checking Account Indicator		A	1	"X" or blank	
0720	Savings Account Indicator		A	1	"X" or blank	
0730	Account Number		AN	17	includes "-" dash or space	
0800	First Estimate Payment Amount		N	12		
0810	First Estimate Payment Date		DT	8	YYYYMMDD	
0820	Second Estimate Payment Amount		N	12		
0830	Second Estimate Payment Date		DT	8	YYYYMMDD	

Form 540, Page 2 (continued)

Field Number	Field Name	Form Ref.	Type	Length	Field Description	2005 Chg
0840	Third Estimate Payment Amount		N	12		
0850	Third Estimate Payment Date		DT	8	YYYYMMDD	
0860	Fourth Estimate Payment Amount		N	12		
0870	Fourth Estimate Payment Date		DT	8	YYYYMMDD	
	Record Terminus Character			1	Value "#"	

Added Fields 0067, 0069, 0233, 0234, 0242, 0345, 0377, 0378, 0444, 0446, 0450
Deleted Field 0439, 0440